

<b>Local and Special Service Districts Adopted Budget</b> Form: DB-BUD-1-2010	<b>Name</b> Lake Point Cemetery and Parks Service Area  <b>Fiscal Year Ended</b> DECEMBER 31, 2012
<b>Part I      Certification</b>	
<b>ADOPTION OF BUDGET INFORMATION:</b>  In compliance with Title 17B, Part 1 of the Utah Code, I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of the above named entity and fiscal year, as approved and adopted by resolution on <u>DECEMBER 8, 2011</u> . A public hearing, which met the requirements of the Utah Code, section (indicate which):  <div style="margin-left: 40px;"><input checked="" type="radio"/> 17B-1-609 and 610, (applicable to entities who are adopting a budget prior to beginning of the fiscal year)  <input type="radio"/> 59-2-918 and 919, (applicable to entities who have budgeted a tax rate increase)</div> was held on <u>DECEMBER 8, 2011</u> .  <div style="display: flex; justify-content: space-between; margin-top: 20px;"><div style="width: 45%; text-align: center;"><u>ROGER K POWELL, ACCOUNTANT</u> <b>Budget Officer or Agency Director</b>  <u>801-250-7787</u> <b>Phone Number</b></div><div style="width: 45%; text-align: center;"><u>12-14-2011</u> <b>Date</b>  <u>rpowell@smithpowell.com</u> <b>Email Address</b></div></div>	

CONTINUE ON PAGE 2 WITH PART II

# Local and Special Service Districts Adopted Budget

**Name** Lake Point Cemetery and Parks Service Area

**Fiscal Year** DECEMBER 31, 2012

Form: SD-BUD-1-2010

## Part II General and Enterprise Fund

		General Fund			Enterprise Fund		
		Actual		Budget	Actual		Budget
		Prior Year	Current Year		Prior Year	Current Year	
(a)		(b)	(c)	(d)	(e)	(f)	(g)
	Revenues						
1.1	Taxes: Property Tax	26,075	26,100	26,500			
1.2	Other: COMMERCIAL VEHICLE TAX	145	200	300			
1.3	Fee in Lieu of Taxes	4,902	5,200	5,200			
1.4	Charges for Services						
1.5	Interest Income	216	210	225			
1.6	CEMETERY LOT SALES & CARE FEES	1,600	960	2,200			
1.7	MISCELLANEOUS INCOME	95	0	0			
1.8	PUBLIC CONTRIBUTIONS		350	300			
	Other Financing Sources:						
1.9	Transfers from Other Funds						
1.10	Contribution from Fund Balance						
1.11							
1.12							
	Total Revenues	33,033	33,020	34,725	0	0	0
	Expenses						
2.1	Salaries and Benefits						
2.2	Other Operating Expenses	14,936	17,551	28,400			
2.3	Depreciation	5,436	5,600	5,600			
2.4	Capital Outlay						
2.5	Debt Service						
2.6							
2.7							
2.8							
	Other Financing Uses:						
2.9	Transfers to Other Funds	10,497					
2.10	Contribution to Fund Balance	2,163	9,869	725			
2.11							
2.12							
	Total Expenditures / Expenses	33,033	33,020	34,725	0	0	0
	Net Income / (Loss)				0	0	

CONTINUE ON PAGE 3 WITH PART III

Part III Capital Projects and Debt Service Fund

		Capital Projects Fund			Debt Service Fund		
		Actual		Budget	Actual		Budget
		Prior Year (b)	Current Year (c)		Prior Year (e)	Current Year (f)	
				(d)	(e)	(f)	(g)
	<b>Revenues</b>						
1.1	Bond Issues						
1.2	Property Taxes						
1.3	Fee-in-Lieu of Taxes						
1.4	Investment/Interest Income						
	<b>Transfers From:</b>						
1.5	GENERAL FUND	10,497					
1.6							
1.7	Other: GRANT REVENUE		19,912	30,000			
1.8	Other:						
	<b>Total Revenues</b>	10,497	19,912	30,000	0	0	0
1.9	Beginning Fund Balance	28,379	36,985	36,985			
1.10	Available for Use	38,876	56,897	66,985	0	0	0
	<b>Expenses</b>						
2.1	Debt Service						
2.2	Retirement of Bonds						
2.3	Interest on Bonds						
2.4	Capital Outlay	1,891	19,912	30,000			
	<b>Transfers To:</b>						
2.5							
2.6							
2.7	Other:						
2.8	Other:						
	<b>Total Expenses</b>	1,891	19,912	30,000	0	0	0
	<b>Ending Fund Balance</b>	36,985	36,985	36,985	0	0	0

# **Special District Adopted Budget**

## **Basic Form Instructions**

### **Local and Special Districts**

A "certification of budget" form is required to be submitted with each budget. Please contact the State Auditor's Office or your independent auditor if you have any questions about these forms or require assistance in completing them.

1. The Certification Page (page 1) must be completely filled out. Page 2 must be completed for the General Fund or the Enterprise Fund. Fill out only the fund your district uses. Page 3 should be completed only for Capital Projects Funds or Debt Service Funds.
2. The law requires that budgets be balanced. This means that in the general fund and special revenue funds, the "Total Revenues" must equal the "Total Expenses." The law further requires that the columns labeled "Prior Year" and "Current Year" be filled in as well as the "Budget" column. The actual expenses shown in the first two columns (with the "Current Year" amounts being estimated) are meant to help you in determining more accurate budget amounts.
3. For the general fund and the special revenue fund: If all, or part, of the prior year's fund balance needs to be used to balance the budget, place the balancing amount on the line called "Contribution From Fund Balance" in the Revenues section. If part of the budget year's revenues are meant to increase the fund balance, place the balancing amount on the line called "Contribution To Fund Balance" in the Expenses section.
4. This budget is a public document and must be kept by the district. It must be available for inspection by the public during business hours.
5. Finally, a copy of this budget must be sent to the State Auditor's Office within 30 days after its adoption. Forms may be sent electronically to [sao@utah.gov](mailto:sao@utah.gov) or mailed to:

Utah State Auditor  
Utah State Capitol Complex  
East Office Building Suite E310  
PO Box 142310  
Salt Lake City, UT 84114

IF YOU HAVE ANY QUESTIONS, PLEASE CALL:  
Ryan Roberts at (801) 671-5808.  
You may call Toll Free by calling 1 (800) 622-1243  
Or email at [ryanroberts@utah.gov](mailto:ryanroberts@utah.gov)